

## CERTIFICATE

2021

To the Clerk of Morris County, State of Kansas

We, the undersigned, officers of

Vista del Lago Improvement District

certify that: (1) the hearing mentioned in the attached publication was held;  
 (2) after the Budget Hearing this budget was duly approved and adopted  
 maximum expenditures for the various funds for the year 2021; and (3) the  
 Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

		2021 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	19-2765	6	26,635	656	4,322
Debt Service	10-113				
Totals	xxxxxxxxx		26,635	656	
Budget Summary	7	County Clerk's Use Only			
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			No	151,785	
				Nov. 1, 2020 Total Assessed Valuation	

Assisted by:

Chelsey Schmidt

Morris County Clerk

Address:

501 W Main St

Council Grove, KS 66846

Email:

morris@tctelco.net

*Mason Lee* 8/7/20

Attest: 10-25-2020

*Chelsey Schmidt*  
County Clerk



Governing Body

CPA Summary

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2021

The governing body of  
**Vista del Lago Improvement District**  
**Morris County**

will meet on August 7th at 2:00PM at Morris County Clerk's Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Morris County Clerk's Office and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	71	4.481	5,560	4.437	26,635	656	4.322
Debt Service							
Totals	71	4.481	5,560	4.437	26,635	656	4.322
Less: Transfers	0		0		0		
Net Expenditures	71		5,560		26,635		
Total Tax Levied	644		644		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	143,729		149,660		151,785		

### Outstanding Indebtedness,



Jan 1,	2018	2019	2020
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Mason Lee  
Board Member

Page No. 7

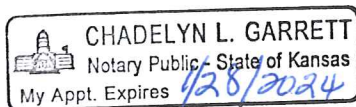
# AFFIDAVIT OF PUBLICATION

State of Kansas,  ss.  
Morris County 

CHRISTY JIMERSON, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Daily Republican, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Morris County, Kansas, with a general paid circulation on a daily basis in Morris County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year, has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Council Grove in said County as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 27th day of July, 2020.

Subscribed and sworn to before me this 28 day of July, 2020



  
Chadelyn L. Garrett

# **NOTICE OF BUDGET HEARING**

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Morris County

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Mason Lee  
 Board Member

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### Input Sheet for Special District Budget Workbook

Enter special district name (may be Longer than green cell): Vista del Lago Improvement District

Enter county name followed by "County": Morris County

Enter year being budgeted (YYYY): 2021

CPI - Consumer Price Index Percentage (%): 1.80%

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

**Note: All amounts are to be entered as whole numbers only.**

The input for the following comes directly from the 2020 Budget, Certificate Page:

**\*If amended, then use the amended figures.\***

Fund Names:

	Statute	2020 *Expenditures*	Amount of 2019 Ad Valorem Tax
General	19-2765	22,965	644
Debt Service	10-113		

Fund name for all funds with a tax levy:


Total Ad Valorem Tax for 2020 Budgeted Year 644

Other (non-tax levy) fund names:


Total Expenditures for 2020 Budgeted Year 22,965

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2020 Budget, Budget Summary Page:

General
Debt Service
0
0

2018 Tax Rate  
(2019 Column)

4.481
4.481

Total

Total Tax Levied (2019 budget column)

644

Assessed Valuation (2019 budget column)

143,729

**Note: All amounts are to be entered as whole numbers only.**

<b>From the County Clerk's 2021 Budget Information:</b>	
Total Assessed Valuation for 2020	151,785
New Improvements for 2020	
Personal Property - 2020	
Property that has changed in use for 2020	
Personal Property - 2019	4,456
Neighborhood Revitalization - 2021	

**Actual Tax Rates for the 2020 Budget:**

<u>Fund</u>	<u>Rate</u>
General	4.437
Debt Service	
<b>Total Tax Rates</b>	<b>4.437</b>

Final Assessed Valuation from the November 1, 2019 Abstract	149,660
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<b>From the County Treasurer's Budget Information - 2021 Budget Year Estimates:</b>	
Motor Vehicle Tax Estimate	82
Recreational Vehicle Tax Estimate	8
16\20 M Vehicle Tax	0
Commercial Vehicle Tax Estimate	0
Watercraft Tax Estimate	
LAVTR	

**Computation of Delinquency**

Actual Delinquency for 2018 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy\*\* 0.0%

**\*\*Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

<b>From the 2019 Budget Certificate Page</b>	
Funds	2019 Expenditure Amounts Budget Authority
General	16,330
Debt Service	

Note: If the 2019 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

**Computation to Determine Limit for 2021**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2020 budget	+ \$ <u>644</u>
2. Debt service levy in 2020 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>644</u>

**2020 Valuation Information for Valuation Adjustments**

4. New improvements for 2020:	+ <u>0</u>	
5. Increase in personal property for 2020:		
5a. Personal property 2020	+ <u>0</u>	
5b. Personal property 2019	- <u>4,456</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2020:	<u>0</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)	<u>0</u>	
8. Total estimated valuation July, 1, 2020	<u>151,785</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>151,785</u>	
10. Factor for increase (7 divided by 9)	<u>0.00000</u>	
11. Amount of increase (10 times 3)	+ \$ <u>0</u>	
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>644</u>	
13. Debt service levy in this 2021 budget	<u>0</u>	
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>644</u>	
15. Consumer Price Index for all urban consumers for calendar year 2019	<u>0.018</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>12</u>	
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>656</u>	

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Vista del Lago Improvement District  
Morris County

2021

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

2020 Budgeted Funds	Tax Levy Amount in 2020 Budget	Allocation for Year 2021			
		MVT	RVT	16/20M Veh	Watercraft
General	644	82	8	0	0
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	644	82	8	0	0

County Treas Motor Vehicle Estimate

82

County Treas Recreational Vehicle Estimate

8

County Treas 16/20M Vehicle Estimate

0

County Treas Commercial Vehicle Tax Estimate

0

County Treas Watercraft Tax Estimate

0

MVT Factor 0.12733

RVT Factor 0.01242

16/20M Factor 0.00000

Comm Veh Factor 0.00000

Watercraft Factor 0.00000



Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2,000	23,416	22,289
Receipts:			
Ad Valorem Tax	644	644	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	104	153	82
Recreational Vehicle Tax	10	8	8
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax	5		0
LAVTR			0
In Lieu of Taxes			
Special Road Assessments	16,125	3,600	3,600
Co Treasurer Balance Jan 1	4,627	28	
Co Treasurer Balance Dec 31	-28		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	21,487	4,433	3,690
Resources Available:	23,487	27,849	25,979
Expenditures:			
Budget Publication	52	60	635
Road Maintenance		5,000	24,000
Operations	19	500	2,000
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	71	5,560	26,635
Unencumbered Cash Balance Dec 31	23,416	22,289	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	16,330	22,965	26,635
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			26,635
Tax Required			656
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			656

**CPA Summary**

County Clerk's Budget Information for 2021 Budget Year  
Morris County values  
VISTA DEL LAGO IMPROVMT DISTRICT

1. Estimated Assesed Valuation as of MONDAY, JUNE 15, 2020:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	150,984	0	0	
State Assessed	801	0		
Severed Minerals	0			
Personal Property	0			
Oil & Gas	0			
Total Value	<u>151,785</u>	<u>0</u>		

2. Personal Property: 0  
(Use this amount on Computation to Determine Limit for 2021 budget, line 5a)

3. Actual tax rates levied for the 2020 budget: (2019 levies)  
SAC Fund Rate

200 GENERAL 4.437

Total Levied 4.437

4. Final Assessed Valuation from the November 2019 abstract: 149,660

5. 2019 Personal Property: 4,456  
(Use this amount on Computation to Determine Limit for 2021 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:  
Valuation Subject to Rebates 0

8. 2018 average tax delinquency percentage: .000000

9. 2018 delinquency percentage for special assessments: .000000

Date Provided: 06/15/20 Provided by: Aubrey Schmitt  
Morris County Clerk



# MORRIS COUNTY TREASURER BUDGET INFORMATION

VISTA DEL LAGO IMPROVEMENT DIST  
% Chelsey Schmidt  
501 W. MAIN  
COUNCIL GROVE, KS 66846

THE FOLLOWING ESTIMATES ARE PROVIDED FOR THE PREPARATON OF YOUR 2021 BUDGET:

Local ad valorem tax reduction fund(LAVTR)  
K.S.A. 79-2960

County and City revenue sharing fund  
K.S.A. 79-2967

Local alcoholic liquor fund  
K.S.A. 79-41a04(f)

Motor vehicle tax	\$82.09
K.S.A. 79-5111	

Recreational vehicle tax	\$7.78
K.S.A. 79-5123	

16/20 M vehicle tax	\$0.00
K.S.A. 79-5111	

Commercial Motor vehicle tax	\$0.00
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Special city and county highway  
K.S.A. 79-3425c

Other(specify)

<b>TOTALS</b>	<b>\$89.87</b>
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Date: May 10, 2020

Provided by:

*Linda Eldridge*  
Morris County Treasurer